

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF SOUTH CAROLINA  
SPARTANBURG DIVISION

|  |   |                            |
|--|---|----------------------------|
| Jerry W. Babb,                         | ) |                            |
|  | ) | C.A. No. 7:12-209-HMH-JDA  |
| Plaintiff,                             | ) |                            |
|  | ) |                            |
| vs.                                    | ) | <b>OPINION &amp; ORDER</b> |
|  | ) |                            |
| IRS, Inc.; Felisha S. Tipton; Debra K. | ) |                            |
| Hurst; Mary Hannah,                    | ) |                            |
|  | ) |                            |
| Defendants.                            | ) |                            |

This matter is before the court with the Report and Recommendation of United States Magistrate Judge Jacquelyn D. Austin, made in accordance with 28 U.S.C. § 636(b)(1) and Local Civil Rule 73.02 of the District of South Carolina.<sup>1</sup> Proceeding pro se, Jerry W. Babb commenced this civil action against the Internal Revenue Service (“IRS”) and three of its individual agents. Babb raises numerous claims against Defendants, including claims sounding in tort as well as multiple violations of his constitutional rights. Following a thorough review of the allegations in Babb’s complaint, Magistrate Judge Austin recommends that the complaint be summarily dismissed without prejudice and without issuance and service of process. Babb filed objections to the Report and Recommendation on April 18, 2012.

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<sup>1</sup> The recommendation has no presumptive weight, and the responsibility for making a final determination remains with the United States District Court. See Mathews v. Weber, 423 U.S. 261, 270 (1976). The court is charged with making a de novo determination of those portions of the Report and Recommendation to which specific objection is made. The court may accept, reject, or modify, in whole or in part, the recommendation made by the magistrate judge or recommit the matter with instructions. 28 U.S.C. § 636(b)(1).

Objections to the Report and Recommendation must be specific. Failure to file specific objections constitutes a waiver of a party's right to further judicial review, including appellate review, if the recommendation is accepted by the district judge. See United States v. Schronce, 727 F.2d 91, 94 & n.4 (4th Cir. 1984). In the absence of specific objections to the Report and Recommendation of the magistrate judge, this court is not required to give any explanation for adopting the recommendation. See Camby v. Davis, 718 F.2d 198, 199 (4th Cir. 1983).

Upon review, the court finds that Babb's objections to the magistrate judge's Report and Recommendation are non-specific and unrelated to the dispositive portions of the Report. Therefore, after a thorough review of the Report and Recommendation and the record in this case, the court adopts Magistrate Judge Austin's Report and Recommendation and incorporates it herein.

It is therefore

**ORDERED** that Babb's complaint is summarily dismissed without prejudice and without issuance and service of process.

**IT IS SO ORDERED.**

s/Henry M. Herlong, Jr.  
Senior United States District Judge

Greenville, South Carolina  
April 24, 2012

**NOTICE OF RIGHT TO APPEAL**

Plaintiff is hereby notified that he has the right to appeal this order within thirty (30) days from the date hereof, pursuant to Rules 3 and 4 of the Federal Rules of Appellate Procedure.